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**From:**

**Sent:** Wednesday, November 05, 2008 1:55:44 PM

**To:**

**Cc:**

**Subject:** RE:

All of the AAR's, both by the TMP under section 6227(c), and by the individual partners under section 6227(d), may be treated as valid. I would suggest denying the individual claims on the basis that the claimed adjustments will be considered exclusively in the context of the TMP AAR.